

In the Supreme Court of the State of Idaho

IN RE: AMENDMENTS TO THE IDAHO
RULES OF FAMILY LAW PROCEDURE) ORDER

The Court having reviewed a recommendation from the Children and Families in the Courts Committee and Administrative Conference to amend the Idaho Rules of Family Law Procedure, and the Court being fully informed;

NOW, THEREFORE, IT IS HEREBY ORDERED that the Idaho Rules of Family Law Procedure, as they appear in the volume published by the Idaho Code Commission, be, and are hereby, amended as follows:

1. That Rule 126.G.4. be, and the same is hereby, amended as follows:

Rule 126. Idaho Child Support Guidelines.

G. Adjustments to gross income. Alimony, maintenance, and other child support obligations.

4. Support of other children living in home. Because the custodial parent's share of support is presumed to be spent directly on the child a deduction shall be allowed from Gross Income when a natural or adopted child of another relationship resides in the home of either parent. The deduction shall be the Guideline support amount calculated for that child, using only that parent's income.²

² *Example:* Bob and Alice are divorcing. They have two children. Bob has a child from another relationship living with him for whom he receives \$240 per month support. The two children will live with Alice as the custodial parent. In computing support for the two children living with Alice, Bob's gross income is reduced by a sum, computed under the Guidelines (from the one child Table) that he would have to pay as support for his child from the other relationship if that child were not living with him and the child's ~~mother~~ other parent has no income. If Bob's gross income is \$1,800 per month, the child support which he would have to pay for the child of his first relationship is \$312, so that Bob's monthly gross income would be reduced from \$1,800 to \$1,488: Because the support Bob receives is

also assumed to be completely spent for the child, it is not considered in the calculation.

2. That Rule 126.H.3. be, and the same is hereby, amended as follows:

Rule 126. Idaho Child Support Guidelines.

H. Adjustments to the award of child support.

3. Tax benefits. The actual federal and state income tax benefits recognized by the party entitled to claim the federal child dependency exemption should be considered in making a child support award. The parties may agree to an allocation of the dependency benefits. Otherwise, the court should assign the dependency exemption(s) to the parent who has the greater tax benefit calculated from the tables below using the marital status and guidelines income of each parent at the time of the child support award calculation. The parent not receiving the exemption(s) is entitled to a pro rata share of the income tax benefit or child tax credit in proportion to his/her share of the guidelines income. The pro rata share of the income tax benefit will be either a credit against or in addition to basic child support and shall be included in the child support order. The parent not receiving the exemption(s) must not claim them. If the noncustodial parent is awarded the dependency exemption(s), then the custodial parent must sign and provide to the other parent by January 31 of each year, any IRS forms, including IRS Form 8332, necessary to allow the noncustodial parent to claim the tax exemption(s). If applicable, this requirement must be expressed in the child support judgment.

3. That Rule 126.J.1. be, and the same is hereby, amended as follows:

Rule 126. Idaho Child Support Guidelines.

J. Computations.

1. Basic child support. The basic child support obligation shall be based upon the Guidelines Income of both parents, according to the rates set out in the schedules below: (the amounts are rounded off to the nearest dollar)

Samples of these obligations are set forth in the ~~following~~ Basic Monthly Child Support Guidelines Schedule: located on the Idaho Supreme Court's website at www.isc.idaho.gov.

4. That FORM 5 be REPEALED and a new FORM 5, Affidavit Verifying Income, is hereby ADOPTED as follows:

Full Name of Party Filing Document

Mailing Address (Street or Post Office Box)

City, State and Zip Code

Telephone

Email Address

IN THE DISTRICT COURT FOR THE _____ JUDICIAL DISTRICT
FOR THE STATE OF IDAHO, IN AND FOR THE COUNTY OF _____

_____,
Petitioner,
vs.
_____,
Respondent.

Case No. _____
AFFIDAVIT VERIFYING INCOME

I hereby state under oath that the following information is true:

A. GROSS INCOME

(PARENT) (PARENT)

1. Wages, salary, commissions, bonuses, etc.
2. Rent, royalties, trade, or business income, etc.
(net of ordinary & necessary expenses)
3. Interest, dividends, pensions, annuities, etc.
4. Social security, worker's compensation, unemployment
benefits, disability, veterans' benefits, etc.
5. Public assistance, welfare for self (not children)
6. Alimony
7. Grants, distributions from trusts, etc.
8. Other
9. SUBTOTAL

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

	(PARENT)	(PARENT)
B. DEDUCTIONS FROM GROSS INCOME (I.C.S.G. Sections 6 and 7)		
1. Straight line depreciation on assets	_____	_____
2. One-half of self-employment Social Security taxes	_____	_____
3. Child support & alimony from another relationship	_____	_____
4. Support for child of another relationship living in the home	_____	_____
5. DEDUCTIONS SUBTOTAL	_____	_____
C. GROSS INCOME, AS ADJUSTED (line B5 subtracted from line A9)	_____	_____
D. IN-KIND BENEFITS (I.C.S.G. Section 6(b)) (housing, food, transportation, recreation)	_____	_____
E. POTENTIAL INCOME (I.C.S.G. Section 6(c)) Potential earned income + Potential unearned income	_____	_____
F. GUIDELINES INCOME (C + D + E)	_____	_____
G. MONTHLY I.C.S.G. INCOME (F ÷ 12 months)	_____	_____

CERTIFICATION UNDER PENALTY OF PERJURY

I certify under penalty of perjury pursuant to the law of the State of Idaho that the foregoing is true and correct.

Date: _____

Typed/printed

Signature

5. That FORM 6 be REPEALED and a new FORM 6, Standard Child Support Worksheet, is hereby ADOPTED as follows:

Full Name of Party Filing Document

Mailing Address (Street or Post Office Box)

City, State and Zip Code

Telephone

Email Address

IN THE DISTRICT COURT FOR THE _____ JUDICIAL DISTRICT
FOR THE STATE OF IDAHO, IN AND FOR THE COUNTY OF _____

_____,
Petitioner,
vs.
_____,
Respondent.

Case No. _____

STANDARD CHILD SUPPORT
WORKSHEET

CHILDREN

DATE OF BIRTH

1. MONTHLY ICSG INCOME (from Affidavit)
2. PERCENTAGE SHARE OF INCOME
(Each parent's income on line 1 divided by Combined Income)
3. BASIC CHILD SUPPORT OBLIGATION
(Apply line 1 Combined to Child Support Schedule)
4. EACH PARENT'S SUPPORT OBLIGATION
(Multiply line 2 times line 3 for each parent)
5. RECOMMENDED BASE SUPPORT:
(Bring down the amount from line 4 for the non-custodial parent)

<u>PARENT</u>	<u>PARENT</u>	<u>COMBINED</u>
\$ _____	\$ _____	\$ _____
_____ %	_____ %	100.00%

\$ _____

\$ _____	\$ _____
\$ _____	\$ _____

6. Other costs to be considered by the Court:
 - a. Work-related childcare expenses (+/-)
 - b. Health insurance premiums paid by
() Parent () Parent (+/-)
 - c. Total tax benefit for all exemptions divided by 12
Multiply benefit by line 2 % for each parent
+/- (to off-set any excess benefit)

<u>PARENT</u>	<u>PARENT</u>	<u>COMBINED</u>
\$ _____	\$ _____	
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	

7. Total AMOUNT TO BE ORDERED:

\$ _____	\$ _____
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PREPARED ON THIS _____ DAY OF _____, 20____.

Typed/printed

Signature

6. That FORM 7 be REPEALED and a new FORM 7, Shared, Split or Mixed Custody Worksheet, is hereby amended as follows:

Full Name of Party Filing Document

Mailing Address (Street or Post Office Box)

City, State and Zip Code

Telephone

Email Address

IN THE DISTRICT COURT FOR THE _____ JUDICIAL DISTRICT

Petitioner,
vs.

Respondent.

Case No. _____

SHARED, SPLIT, OR MIXED CUSTODY
WORKSHEET

FOR THE STATE OF IDAHO, IN AND FOR THE COUNTY OF _____

CHILDREN	BIRTH DATE	CHILDREN	BIRTH DATE	CHILDREN	BIRTH DATE
1.		2.		3.	
4.		5.		6.	

	PARENT	PARENT	COMBINED
1. MONTHLY I.C.S.G. INCOME (from Affidavit)	\$	\$	\$
2. SHARE OF INCOME FOR EACH PARENT (line 1 for each parent divided by Combined Income)			
3. BASIC COMBINED CHILD SUPPORT OBLIGATION (apply line 1 Combined to Child Support Schedule)			\$
4. EACH PARENT'S CHILD SUPPORT OBLIGATION (line 2 multiplied by line 3 for each parent)	\$	\$	
5. OBLIGATION ALLOCATION (line 4 divided by the number of children)	\$	\$	

6. ALLOCATION TO CHILD For each standard-custody child enter the amount from line 5. For each shared or split-custody child Multiply line 5 by 1.5 and enter in the appropriate box.	CHILD 1		CHILD 2		CHILD 3		CHILD 4		CHILD 5	
	Parent	Parent	Parent	Parent	Parent	Parent	Parent	Parent	Parent	Parent
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
7. PROPORTIONAL OBLIGATION Number of overnights with other parent Divided by 365. If $\geq .75$, enter 1. If $\leq .25$, enter 0. (For example, if child 1 lives with _____ 40% of the time, ".40" goes under "_____" for child 1.) " \geq " means "greater than or equal to."										
8. PARENTS' OBLIGATION Line 6 times line 7 for each child.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9. EACH PARENT'S TOTAL SUPPORT (total from all boxes)					PARENT \$		PARENT \$			
10. RECOMMENDED BASE SUPPORT (subtract the lesser amount from the greater in 9 and enter the difference under parent with greater obligation)					\$		\$			

OTHER COSTS TO BE CONSIDERED BY THE COURT:

- A. Work-related childcare expenses (+/-) \$ _____
- B. Health insurance premiums (+/-) \$ _____
- C. Total TAX BENEFIT for all exemptions divided by 12
Multiply benefit by % for each parent
(+/- to off-set any excess benefit) \$ _____

Total AMOUNT TO BE ORDERED \$ _____

COMMENTS, CALCULATIONS AND/OR REBUTTALS: _____

Date: _____

Typed/printed _____

Signature _____

IT IS FURTHER ORDERED, that this order and this amendment shall be effective the first day of July, 2017.

IT IS FURTHER ORDERED, that the above designation of the striking of words from the Rules by lining through them, and the designation of the addition of new portions of the Rules by underlining such new portion is for the purposes of information only as amended, and NO OTHER AMENDMENTS ARE INTENDED. The lining through and underlining shall not be considered a part of the permanent Idaho Rules of Family Law Procedure (IRFLP).

IT IS FURTHER ORDERED, that the Clerk of the Court shall cause notice of this Order to be published in one issue of *The Advocate*.

DATED this 10 day of May, 2017.

By Order of the Supreme Court



Roger S. Burdick, Chief Justice

ATTEST:


Clerk

I, Stephen W. Kenyon, Clerk of the Supreme Court of the State of Idaho, do hereby certify that the above is a true and correct copy of the _____ entered in the above entitled cause and now on record in my office. 5-11-17
WITNESS my hand and the Seal of this Court.

STEPHEN W. KENYON
Clerk

By  Chief Deputy